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STATE OF CONNECTICUT.

REPORT

OF THE

TREASURER

November 2, 1891,

FOR THE

Fiscal Year ending June 30, 1891.

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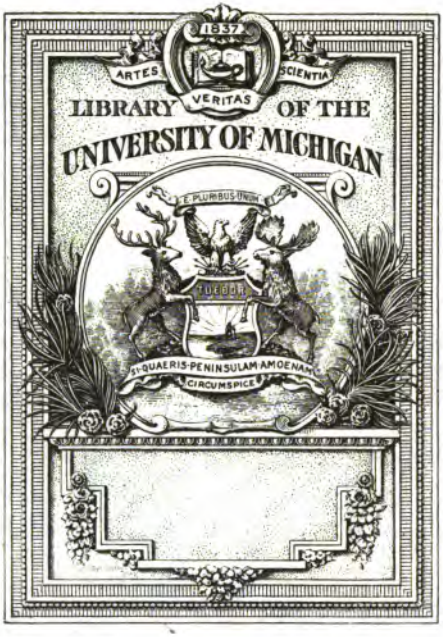

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State of Connecticut. Treasury dep't

REPORT

OF THE

With Compliments of

E. Stevens Henry,

Treasurer.

Fiscal Year ending June 30, 1891.

HARTFORD, CONN.:
PRESS OF THE FOWLER & MILLER COMPANY, 341 MAIN STREET.
1891.

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State of Connecticut. Treasury dept

REPORT

OF THE

TREASURER

TO

HIS EXCELLENCY THE GOVERNOR,

NOVEMBER 2, 1891.

FOR THE

Fiscal Year ending June 30, 1891.

HARTFORD, CONN.:
PRESS OF THE FOWLER & MILLER COMPANY, 341 MAIN STREET.
1891.

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State of Connecticut.

REPORT.

STATE OF CONNECTICUT,
TREASURER'S OFFICE, HARTFORD, November 2, 1891.

To His Excellency
MORGAN G. BULKELEY,
Governor:

Sir,—

In compliance with the requirements of the General Statutes and in conformity with my duty as Treasurer of the State, I have the honor to submit to your consideration the following report of the transactions of this department of the State government during the fiscal year ending June 30, 1891:

CIVIL LIST ACCOUNT.

Balance of cash on hand July 1, 1890,	$897,674 26
Revenue receipts from all sources during year,	1,843,913 71
	$2,741,587 97

Specific Receipts were as follows:

Commissioners of Pharmacy,	$1,589 00
Commissioners of Shell-Fisheries,	7,362 46
Board of Railroad Commissioners, salaries, etc.,	11,498 92
Bank Commissioners, salaries,	5,014 50
Tax on telegraph companies,	10,653 46
Taxes from towns, military commutation,	123,903 60
Avails of courts and bonds,	15,760 51
Tax on savings banks,	261,753 85
Tax on non-resident stock,	90,972 52
Tax on mutual insurance companies,	247,048 18
Tax on stocks erroneously returned to Town Assessors,	77 60

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Fees from Executive Secretary,	$72 50
Fees from State Secretary,	1,412 75
Miscellaneous,	382 84
Tax on express companies,	252 35
Tax on rolling stock companies,	182 33
Tax on Greenwich Trust, Loan & Deposit Co.,	500 00
Tax on railroads,	817,516 76
Commissioner of Insurance,	51,654 52
Corporate franchise tax,	7,100 00
Tax on investments,	80,524 47
Tax on investment companies,	29 00
Tax on investment brokers,	13 00
Collateral inheritance tax,	74,758 93
Interest,	33,879 66
Total,	$1,843,913 71

Payments were as follows:

Civil list orders,	$1,185,813 26
Registered orders,	249,372 59
Interest on State bonds,	118,700 00
Interest on Agricultural College Fund in Treasury,	172 42
Interest on Town Deposit Fund in the Treasury,	418 35
Interest on Principal of School Fund in the Treasury,	765 50
Interest on revenue of School Fund in the Treasury,	2,269 75
State bonds redeemed,	200,000 00
Total,	$1,757,511 87
Balance in the Treasury to the credit of civil list, July 1, 1891,	984,076 10
	$2,741,587 97

GENERAL AND SPECIAL ACCOUNTS.

Balance to the credit of all accounts July 1, 1890,	$1,006,513 45
Receipts from all sources during fiscal year ending June 30, 1891,	$2,215,816 28
Total,	$3,222,329 73
Deduct payments for all purposes,	2,145,776 75
Balance to the credit of all accounts, including Trust Funds, at the close of the fiscal year ending June 30, 1891,	$1,076,552 98

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State Debt.

The funded debt of the State, June 30, 1891, was .	$3,540,200 00
Less cash in Treasury to the credit of civil list funds,	984,076 10
Total State debt, less available cash in Treasury, ...	$2,556,123 90
Showing a reduction of the State indebtedness during last fiscal year of	286,401 84
A reduction of annual interest upon bonded indebtedness of	7,000 00

In this connection it may be remarked that the State tax upon towns, collected during the fiscal year ending June 30, 1890, amounting to $354,557.65, was remitted last year by the Treasurer under authority conferred by a special statute passed by the General Assembly of 1889; had this tax been collected the State debt would have been still further reduced over $360,000.

The State is now receiving a uniform rate of interest of 3 per cent. upon all funds deposited, as authorized by the General Statutes, in the banks and trust companies of the State; as before stated, the State received an income of $33,879.66 from this source, offsetting the interest upon nearly $1,000,000 of bonded indebtedness.

Believing that the condition of the State finances justified a further reduction of the bonded indebtedness of the State, after consultation with your Excellency, I deemed it my duty, and for the interest of the State, to call for redemption December 1, 1891, $100,000 of State bonds, authorized May 18, 1887, and payable November 1, 1897, thus leaving only $200,000 of bonded indebtedness, upon which the State has an option until January 1, 1903, and it is my belief that with a proper administration of the State's finances, together with reasonable economy in appropriations and expenditures, the entire indebtedness upon which the State has an option may be called and paid during the next two fiscal years.

Uncollected Taxes.

Taxes due the State, as stated in my last annual report, still remain unpaid, and suits for recovery are now pending in the courts.

During the past year an important suit, which involved the right of the State to collect a large amount of taxes claimed to be due and aggregating about $100,000, has been decided against the State.

As this suit was instituted in 1886 by the then Treasurer of the

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State, at the suggestion of the General Assembly, I deem it my duty to report the facts and decisions somewhat at length.

As the law stood from 1880 to 1885, inclusive, railroad companies were required to pay a property tax to the State. In order that this might be computed in the manner prescribed by the statute, the treasurer of the company was required to deliver to the Comptroller a sworn statement giving the data required, and, among other things, "the amount of cash on hand" on a certain named day. In computing the value upon which the tax was to be paid, a deduction was to be allowed to the company of the said amount of cash on hand.

It will therefore be seen that the larger the amount of cash on hand the greater the deduction, and the amount of tax paid to the State proportionately less.

From 1880 to 1885, inclusive, the treasurer of the New York, New Haven & Hartford Railroad Company delivered each year to the Comptroller his sworn statement, in which he stated that the amount of "cash on hand" on the 1st day of October in each of said years respectively was as follows:

Amount of cash on hand October 1, 1880,	$2,047,065 80
Amount of cash on hand October 1, 1881,	3,160,616 32
Amount of cash on hand October 1, 1882,	3,208,790 19
Amount of cash, cash assets and sinking fund on hand October 1, 1883,	3,856,537 53
Amount of cash, cash assets and sinking fund on hand October 1, 1884,	4,013,909 51
Amount of cash, cash assets and sinking fund on hand October 1, 1885,	4,415,249 36
	$20,702,168 71

During said years the company reported to the Railroad Commissioners that the amount of "cash on hand" September 30th in each of said years was as follows:

September 30, 1880,	$542,429 82
September 30, 1881,	759,675 85
September 30, 1882,	220,997 22
September 30, 1883,	976,308 26
September 30, 1884,	610,152 71
September 30, 1885,	1,122,319 32
	$4,231,882 18

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The difference between the amount of "cash on hand" as returned to the Comptroller and the amount of "cash on hand" as returned to the Railroad Commissioners was due to the fact that the company included in the amount of "cash" returned to the Comptroller a large amount of stocks, bonds, materials, and supplies, together with the amounts due to it from agents and connecting roads.

The fundamental questions were as to the rights of the company to return such assets as "cash," and then if they were improperly returned as "cash," whether the State could now recover the amount of taxes which it had lost through such erroneous statement.

The Board of Equalization had no knowledge of these assets being returned as "cash," but understood and accepted the words "cash on hand" to mean simply "cash" as ordinarily understood

The facts were found by the Superior Court, and the questions of law reserved for the advice of the Supreme Court.

This latter court has recently filed its opinion, which is of so much importance to the State that I consider it advisable to quote at length therefrom in order that the Legislature may be fully informed thereof.

First. Upon the question of what constituted "cash" which the Railroad Company was allowed to deduct, the Court says:

"We assent to the argument made by the counsel for the State, that the words 'cash on hand,' as used in said sixth section, intended ready money, or that which in ordinary business usage is the same thing. Bank notes, checks, drafts, bills of exchange, certificates of deposit, or other like instruments which pass with or without endorsement from hand to hand as money or are immediately convertible into money, fall properly enough within the words 'cash on hand.' But there is no elasticity of speech to which the words of the statute can be subjected that will permit many of the things included by the defendant in its item of cash on hand to be regarded as cash. Loans to other railroads on long time, stock of other companies not intended to be sold, and other investments of like kind, are clearly not cash on hand. Cash on hand means money at hand ready to be used, actual cash or its equivalent, and actually on hand."

Second. As to the right of the State to sue for taxes, the Court says:

"None of the sections above quoted, nor does any other section of the Statutes, provide a means for the collection of the taxes so

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required to be paid. No levy, or execution, or other process in the nature of a distress, is authorized; nor are there any proceedings specified by which an unwilling corporation can be coerced to make payment. A statute passed in 1881, now Section 3901 of the General Statutes, while providing that any city, town, district, or community in whose favor taxes are assessed, may recover the same by any proper complaint or proceeding at law, does not mention the State as being entitled to the same means to recover taxes assessed in its favor. Such actions have, however, been repeatedly brought in the name of the State, and judgments therein rendered. And as the twenty-first section speaks of actions by the State for the collection of taxes due to itself, such an action as the present one must be regarded as warranted by usage, if not clearly allowed by the very words of the statute. Coite *v.* Society for Savings, 32 Conn. 173; Coite *v.* The Conn. Mutual Life Ins. Co., 36 Conn. 512; Nichols *v.* The N. H. & N. Co., 42 Conn. 103; The State *v.* The Housatonic R. R. Co., 48 Conn. 44.

"The Statutes of this State now in question do not provide any means by which the tax therein imposed can be collected. Any unwilling corporation can contest the whole tax, as to its validity or amount, or any part of it, in a suit, just as the defendants are doing in this suit. There is no way other than by a suit like the present one in which the collection of any tax imposed by these Statutes can be compelled; and in such a suit, any defendant may call into question the amount or the validity of the tax as a whole or as to any part of it."

Third. Upon the question as to the effect of the action of the Board of Equalization, and their reliance upon the truth of the statements made by the Railroad Company in its returns, the Court says:

"In each of the years involved in this suit the board took action upon the statement sent by the defendant's treasurer to the Comptroller. In 1880, they approved the statement so sent without change. In each of the other years they made out a statement, a copy of which they returned to the defendant's treasurer, which they declared over their own signatures to be a true statement of the affairs of the defendant corporation for the purposes of taxation, as required by law, as amended and corrected, or made out by themselves. Each of these statements contained the item of cash on hand.

Apparently the Board of Equalization did each year the very

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thing which the statute declares shall be conclusive. True, they did not change the item of amount of "cash on hand."

It is also true, from evidence now known, that such item was largely incorrect, and should have been changed. But if the board acted upon it, and with the best information which they were able to obtain, their decision is final, however mistaken as to the real facts that decision may have been.

The Board of Equalization has only ten days in which to perform its duties. The proper officer of each corporation is to send in to the Comptroller the required statement within the first ten days of October in each year. The Board of Equalization must act within the next ten days, and the tax is required to be paid on or before the 20th day of that month. The board is to act on the best information it can obtain. No duty to investigate or to make inquiry is imposed on them. They are not authorized to send for witnesses, or to interrogate them if they should come; or to administer oaths, or to require an answer. They have no power to require books or papers to be shown them, or to examine them in any way to obtain information. When the statute says they are to act upon the best information which they can obtain, it means the best information they can obtain in the limited time and with the restricted powers which they possess. If they fail to find evidence which longer time or ampler powers might bring to their knowledge, the statute should be blamed and not the members of the board.

The Board of Equalization having undertaken to act on these several statements, must be presumed to have done their entire duty. Having acted upon some of the items contained in each statement, presumably they considered and passed upon all.

On this point, however, the evidence leaves no room for presumption. The testimony of the former members of the board is decisive. That evidence was to the effect that the Board of Equalization, at the time it made the corrected statements aforesaid and returned copies thereof to the defendant, had no knowledge that the item, "amount of cash on hand," included anything except actual cash on hand; that they relied entirely upon the truth of the treasurer's sworn statement as to the contents of that item. This testimony, whatever else it may show, proves that the attention of the board was called to the item of "amount of cash on hand," and that they in fact considered and passed upon it; and that in doing so they acted upon the best information they could obtain, and upon that information found no occasion to change it."

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I consider it my duty to call attention to such apparent insufficiency in the powers conferred upon the Board of Equalization, and upon the Treasurer, by the General Statutes.

Attention is likewise invited to the recommendations and suggestions made in my last annual report some of which I believe to be of great importance, and I also suggest the advisability of legislative action necessary to the recovery of the sum of $261,000, due the State of Connecticut from the Treasury of the United States, and now awaiting such action by the General Assembly.

Annexed hereto may be found tables and statements of accounts for the fiscal year ending June 30, 1891, fully compiled, and indicating the precise condition of the several trust funds deposited with the Treasurer as trustee, as well as the exact sources in detail from which the revenues of the State are derived, together with the certificates of the Auditors of Public Accounts and the Commissioner of the School Fund. All of which is most respectfully submitted.

E. STEVENS HENRY, *Treasurer.*

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STATEMENT OF THE FUNDED DEBT OF THE STATE OF CONNECTICUT, JUNE 30, 1891.

Authorizing Acts.	Principal Payable in Hartford.	Interest Payable Semi-Annually.	Amount Issued.	Amount Outstanding.
July 14 and 21, 1865 *a*	October 1, 1885	Interest ceased	$2,000,000	$200
March 19, 1882 *a*	January 1, 1903	January and July, 3½ per cent	500,000	500,000
April 4, 1883 *a*	January 1, 1903	January and July, 3½ per cent	1,000,000	1,000,000
March 10, April 22 and 23, 1885 *a*	October 1, 1910	April and October, 3 per cent	1,740,000	1,740,000
May 18, 1887 *a*	May 1, 1897 *b*	May and November, 3½ per cent.	1,000,000	300,000
			.....	$3,540,200

a Not taxable. *b* Redeemable at the option of the Treasurer.

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GENERAL REVENUE.

TAXES FROM TOWNS PAYABLE NOVEMBER 10, 1890.

HARTFORD COUNTY.

TOWNS.	Grand List of October, 1889.	Collection of Tax of 1 per cent Suspended.*	MILITARY COMMUTATION.	
			Number of Persons.	Amount of Tax Received.
HARTFORD	$47,355,939	.....	5,542	$9,975 60
Avon	447,917	.....	74	134 00
Berlin	1,047,193	.....	262	471 60
Bloomfield	737,593	.....	128	230 40
Bristol	3,054,037	.....	809	1,456 20
Burlington	343,109	.....	135	243 00
Canton	1,155,403	.....	225	405 00
East Granby	464,517	.....	57	103 60
East Hartford	1,756,737	.....	359	647 00
East Windsor	1,091,224	.....	256	460 80
Enfield	2,645,151	.....	611	1,099 80
Farmington	1,621,275	.....	332	597 60
Glastonbury	1,064,431	.....	318	572 40
Granby	400,935	.....	164	296 00
Hartland	208,959	.....	62	114 00
Manchester	3,218,248	.....	586	1,080 00
Marlborough	119,746	.....	20	36 00
New Britain	7,331,719	.....	1,509	2,716 20
Rocky Hill	364,165	.....	103	185 40
Simsbury	1,028,200	.....	186	334 80
Southington	2,173,015	.....	501	901 80
South Windsor	1,244,406	.....	177	320 00
Suffield	1,828,252	.....	264	475 20
West Hartford	2,575,115	.....	130	234 00
Wethersfield	1,182,465	.....	107	192 60
Windsor	1,376,600	.....	260	468 00
Windsor Locks	733,045	.....	310	558 00
Newington	520,699	.....	73	131 40
Plainville	625,194	.....	199	358 20
	$87,715,289	.....	13,759	$24,798 60

*See Resolution of the General Assembly, June 22, 1889, Public Acts 1889, page 170.

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GENERAL REVENUE—CONTINUED.

TAXES FROM TOWNS PAYABLE NOVEMBER 10, 1890.

NEW HAVEN AND NEW LONDON COUNTIES.

TOWNS.	Grand List of October, 1889.	Collection of Tax of 1 per cent. Suspended.	MILITARY COMMUTATION.	
			Number of Persons.	Amount of Tax Received.
NEW HAVEN	$50,739,536	.....	9,029	$16,252 20
Branford	1,677,213	.....	368	666 00
Bethany	279,637	.....	44	79 20
Cheshire	1,077,638	.....	198	356 40
Derby	1,798,727	.....	631	1,135 80
East Haven	618,609	.....	60	108 00
Guilford	1,359,959	.....	213	383 40
Hamden	1,712,211	.....	372	669 60
Madison	706,521	.....	131	240 00
Meriden	10,940,919	.....	2,264	4,075 20
Middlebury	251,498	.....	56	100 80
Milford	1,259,898	.....	307	553 00
Naugatuck	2,004,578	.....	690	1,242 00
North Branford	471,315	.....	94	172 00
North Haven	735,194	.....	205	386 00
Orange	2,593,108	.....	338	608 40
Oxford	322,496	.....	63	113 40
Prospect	154,621	.....	34	61 20
Seymour	1,220,678	.....	208	374 40
Southbury	616,284	.....	106	191 00
Wallingford	2,514,129	.....	767	1,380 60
Waterbury	10,368,393	.....	2,588	4,658 40
Woodbridge	401,867	.....	84	152 00
Wolcott	223,905	.....	45	82 00
Ansonia	2,879,478	.....	1,192	2,145 60
Beacon Falls	192,655	.....	40	72 00
	$97,121,067	.....	20,127	$36,258 60
NEW LONDON	7,831,244	.....	1,148	2,067 09
Norwich	13,190,515	.....	1,790	3,222 00
Bozrah	502,589	.....	77	138 60
Colchester	1,012,308	.....	321	577 80
East Lyme	668,222	.....	124	223 20
Franklin	285,173	.....	50	90 00
Griswold	1,355,672	.....	239	430 20
Groton	1,787,115	.....	364	728 00
Lebanon	947,230	.....	175	316 00
Ledyard	460,385	.....	145	261 00
Lisbon	237,198	.....	43	77 40
Lyme	277,209	.....	101	181 80
Montville	1,040,382	.....	332	597 60
North Stonington	630,362	.....	158	284 40
Old Lyme	443,810	.....	104	187 20
Preston	880,907	.....	287	518 00
Salem	207,593	.....	68	122 40
Sprague	653,888	.....	77	138 60
Stonington	2,976,858	.....	748	1,346 40
Waterford	1,136,964	.....	241	433 80
Voluntown	238,472	.....	79	142 20
	$36,764,096	.....	6,671	$12,083 60

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GENERAL REVENUE—CONTINUED.

TAXES FROM TOWNS PAYABLE NOVEMBER 10, 1890.

FAIRFIELD AND WINDHAM COUNTIES.

TOWNS.	Grand List of October, 1889.	Collection of Tax of 1 per cent. Suspended.	MILITARY COMMUTATION.	
			Number of Persons.	Amount of Tax Received.
BRIDGEPORT	$21,942,282	.....	6,037	$10,866 60
Danbury	7,096,173	.....	1,369	2,464 80
Bethel	1,069,165	.....	323	586 00
Brookfield	514,838	.....	94	169 20
Darien	1,460,632	.....	187	336 60
Easton	418,069	.....	107	192 60
Fairfield	2,249,963	.....	317	571 00
Greenwich	4,767,707	.....	835	1,503 00
Huntington	1,447,877	.....	319	574 20
Monroe	377,470	.....	84	151 20
New Canaan	1,248 766	.....	240	432 00
New Fairfield	367,895	.....	50	90 00
Newtown	1,583,218	.....	273	491 40
Norwalk	6,168,673	.....	1,459	2,626 20
Redding	511,663	.....	113	203 40
Ridgefield	1,263,637	.....	215	387 00
Stamford	8,846,154	.....	1,246	2,242 80
Sherman	354,996	.....	67	122 00
Stratford	978,917	.....	123	221 40
Trumbull	610,504	.....	114	205 20
Weston	374,062	.....	72	130 00
Westport	2,055,827	.....	259	466 20
Wilton	696,412	.....	131	236 00
	$66,404,900	.....	14,034	$25,268 80
BROOKLYN	1,396,211	.....	162	$291 60
Ashford	266,459	.....	78	142 00
Canterbury	481,741	.....	99	178 20
Chaplin	216,498	.....	51	94 00
Eastford	186,333	.....	59	108 00
Hampton	309,812	.....	81	145 80
Killingly	2,248,878	.....	516	928 80
Plainfield	1,692,413	.....	328	590 40
Pomfret	818,151	.....	122	219 60
Putnam	3,294,793	.....	443	798 00
Scotland	251,488	.....	43	82 00
Sterling	314,204	.....	114	210 00
Thompson	1,616,123	.....	331	602 00
Windham	4,368,446	.....	632	1,137 60
Woodstock	944,256	.....	197	354 60
	$18,405,806	.....	3,256	$5,882 60

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GENERAL REVENUE—CONTINUED.

TAXES FROM TOWNS, PAYABLE NOVEMBER 10, 1890.

LITCHFIELD AND MIDDLESEX COUNTIES.

TOWNS.	Grand List of October, 1889	Collection of Tax of 1 per cent. Suspended.	MILITARY COMMUTATION.	
			Number of Persons.	Amount of Tax Received.
LITCHFIELD	$2,010,812	.....	370	$666 00
Barkhamsted	359,482	.....	89	160 20
Bethlehem	394,871	.....	57	102 60
Bridgewater	380,667	.....	64	116 00
Canaan	523,565	.....	127	228 60
Colebrook	371,383	.....	108	200 00
Cornwall	635,535	.....	134	242 00
Goshen	560,326	.....	102	184 00
Harwinton	412,644	.....	82	147 60
Kent	470,493	.....	118	212 40
Morris	349,777	.....	63	113 40
New Hartford	1,039,700	.....	267	484 00
New Milford	1,910,744	.....	354	638 00
Norfolk	852,300	.....	155	280 00
North Canaan	696,004	.....	154	277 20
Plymouth	985,725	.....	274	506 00
Roxbury	420,276	.....	106	190 80
Salisbury	1,807,827	.....	260	476 00
Sharon	1,310,368	.....	180	324 00
Torrington	1,754,069	.....	512	922 00
Warren	228,141	.....	50	90 00
Washington	868,254	.....	174	316 00
Winchester	2,742,264	.....	537	982 00
Woodbury	992,283	.....	184	332 00
Thomaston	1,567,372	.....	301	541 80
Watertown	1,284,808	.....	226	408 00
	$24,929,690	.....	5,048	$9,140 60
MIDDLETOWN	$8,389,308	.....	1,007	$1,812 60
Haddam	684,422	.....	191	343 80
Chatham	640,307	.....	222	400 00
Chester	463,351	.....	135	246 00
Clinton	667,386	.....	130	250 00
Cromwell	844,317	.....	204	367 20
Durham	481,192	.....	88	158 40
East Haddam	1,158,456	.....	349	628 20
Essex	915,570	.....	257	462 60
Killingworth	213,312	.....	69	136 00
Old Saybrook	1,161,807	.....	121	224 00
Portland	1,860,464	.....	210	378 00
Saybrook	610,484	.....	153	296 00
Westbrook	495,585	.....	94	170 00
Middlefield	566,088	.....	111	199 80
	$19,152,049	.....	3,341	$6,072 60

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GENERAL REVENUE—CONTINUED.

TAXES FROM TOWNS, PAYABLE NOVEMBER 10, 1890.

TOLLAND COUNTY.

TOWNS.	Grand List of October, 1889.	Collection of Tax of 1 per cent. Suspended.	MILITARY COMMUTATION.	
			Number of Persons.	Amount of Tax Received.
TOLLAND.....	$318,975	.....	80	$144 00
Andover.....	195,701	.....	40	72 00
Bolton.....	180,357	.....	36	65 00
Coventry.....	615,220	.....	185	333 00
Columbia.....	265,364	.....	72	129 60
Ellington	729,148	.....	129	232 20
Hebron.....	437,344	.....	84	151 20
Mansfield.....	563,392	.....	171	318 00
Somers.....	621,653	.....	139	250 20
Stafford.....	1,158,728	.....	388	698 40
Vernon..... ...	2,980,276	.....	973	1,752 00
Union.....	126,542	.....	47	84 60
Willington.....	228,309	.....	93	168 00
	$8,421,009	.....	2,437	$4,398 20

RECAPITULATION.

COUNTIES.	Grand List of October, 1889.	Collection of Tax of 1 per cent. Suspended.	MILITARY COMMUTATION.	
			Number of Persons.	Amount of Tax Received.
Hartford.....	$87,715,289	.....	13,759	$24,798 60
New Haven.....	97,121,067	.....	20,127	36,258 60
New London....	36,764,096	.....	6,671	12,083 60
Fairfield.....	66,404,900	.....	14,034	25,268 80
Windham.....	18,405,806	.....	3,256	5,882 60
Litchfield.....	24,929,690	.....	5,048	9,140 60
Middlesex.....	19,152,049	.....	3,341	6,072 60
Tolland.....	8,421,009	.....	2,437	4,398 20
	$358,913,906	.....	68,673	$123,903 60

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TAX ON SAVINGS BANKS.

NAME OF BANK.	Deposits taxable January 1, 1891.	January tax 1891 ⅛ of 1 per cent.	July tax on deposits reported January 1, 1890.
Berlin Savings Bank, Kensington,	$134,060 08	$167 58	$170 52
Bridgeport "	3,217,638 98	4,022 05	3,828 66
Bristol "	1,219,963 85	1,524 96	1,401 12
Brooklyn "	660,812 79	826 01	797 77
Canaan "	97,869 64	122 34	114 97
Chelsea " Norwich, ...	4,011,630 19	5,014 54	4,772 40
Chester "	113,346 48	141 69	132 86
Citizens " Stamford	1,427,431 56	1,784 29	1,687 86
City " Bridgeport..	2,967,341 98	3,709 18	3,473 47
City " Meriden	812,337 92	1,015 42	846 38
Colchester "	204,094 88	255 12	232 77
Collinsville Savings Society.....	397,257 59	496 57	467 47
Conn. Savings Bank, New Haven.	4,636,906 78	5,796 13	5,413 84
Deep River "	831,453 47	1,039 31	984 99
Derby " Birmingham,	1,669,008 02	2,086 26	1,963 70
Dime " Cromwell...	60,983 27	76 23	66 41
Dime " Hartford....	522,556 00	653 20	570 44
Dime " Norwich....	1,295,985 82	1,619 98	1,524 72
Dime " Thompson..	427,219 00	534 03	500 75
Dime " Wallingford,	254,499 58	318 13	265 78
Dime " Waterbury..	1,905,986 09	2,382 48	2,153 82
Dime " Willimantic,	578,417 86	723 02	699 40
Essex "	533,998 14	667 49	649 23
Fairfield Co. " Norwalk....	396,977 24	496 22	424 68
Falls Village "	441,456 13	551 82	537 11
Farm & Mch " Middletown,	1,455,774 95	1,819 72	1,715 35
Farmington "	2,154,912 59	2,693 64	2,558 49
Freestone " Portland....	247,255 17	309 07	302 38
Greenwich "	122,454 86	153 07	136 09
Groton "	558,863 63	698 58	672 19
Guilford "	104,146 65	130 19	107 60
Jewett City "	561,295 77	701 62	683 15
Litchfield Savings Society.....	778,121 52	972 65	944 43
Mariners Sav. Bank, N. London..	1,635,973 18	2,044 96	1,941 22
Mechanics " Hartford....	2,059,935 05	2,574 92	2,347 42
Mechanics " Winsted....	730,155 40	912 69	826 66
Mch & Farm " Bridgeport..	954,770 51	1,193 46	992 82
Meriden "	2,092,639 66	2,615 79	2,422 70
Middletown "	5,165,671 00	6,457 09	6,220 19
Milford "	173,751 63	217 19	200 99
Moodus "	177,630 52	222 03	212 57
Mational " New Haven,	984,554 75	1,230 69	1,117 50
Naugatuck "	357,805 83	447 25	422 23
Amount Forward	$49,134,946 01	$61,418 66	$57,505 10

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TAX ON SAVINGS BANKS.—CONTINUED.

NAME OF BANK.	Deposits taxable January 1, 1891.	January tax, 1891, ⅛ of 1 per cent.	July tax on deposits reported January, 1890.
Amount brought forward.....	$49,134,946 01	$61,418 66	$57,505 10
New Haven Sav. Bank.....	6,750,155 96	8,437 70	7,898 04
New Milford "	728,524 49	910 66	876 50
Newtown "	481,766 69	602 20	553 58
Norfolk "	121,300 57	151 63	139 57
Norwalk Savings Society.....	1,932,745 01	2,415 93	2,324 38
Norwich " "	8,582,025 05	10,727 53	10,284 10
Peoples Savings Bank, Bridgeport,	2,218,945 91	2,773 68	2,597 82
Peoples " Pawcatuck.	22,164 40	27 70	11 69
Peoples " Rockville...	293,243 01	366 56	372 19
Putnam "	1,103,233 49	1,379 04	1,285 29
Ridgefield "	107,374 62	134 22	113 35
Salisbury Sav. Society, Lakeville..	445,779 24	557 22	514 64
Savings Bank of Ansonia.....	961,321 99	1,201 65	1,056 38
" " Danbury....	2,152,250 76	2,690 32	2,478 50
" " New Britain.....	2,000,025 49	2,500 03	2,276 83
" " New London....	3,578,131 88	4,472 67	4,287 03
" " Rockville.....	975,725 85	1,219 65	1,134 06
" " Stafford Springs..	300,160 49	375 20	368 80
" " Tolland.....	60,488 02	75 61	75 74
Society for Savings, Hartford.....	12,041,740 19	15,052 18	14,207 79
Southington Sav. Bank.....	705,585 78	881 98	803 61
South Norwalk "	520,798 19	650 99	603 29
Southport "	489,442 06	611 81	585 60
Stafford " Stafford Sp'gs,	346,410 69	433 01	412 74
Stamford "	2,219,592 06	2,774 49	2,635 44
State " Hartford.....	2,600,820 82	3,251 02	2,931 20
Stonington "	376,312 55	470 39	490 11
Suffield "	74,769 28	93 46	97 34
Thomaston "	293,988 78	367 49	342 49
Torrington "	443,793 42	554 74	494 38
Union " Danbury.....	1,110,035 22	1,387 54	1,262 12
Waterbury "	2,764,433 57	3,455 54	3,249 77
Willimantic Savings Institute.....	405,803 53	507 25	553 95
Windham Co. Sav B'k, Da'lsonv'le	411,484 25	514 36	494 67
Windsor Locks "	50,169 96	62 72	69 12
Winsted " West Winsted,	1,075,978 66	1,344 97	1,286 00
Woodbury "	56,728 53	70 91	60 94
Westport "	39,822 99	49 78	47 21
	$107,978,019 46	$134,972 49	$126,781 36

Amount of January tax 1891.....	$134,972 49
Amount of July tax 1890.....	126,781 36
Total Savings Banks taxes for the year ending June 30, 1891....	$261,753 85

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TAX ON NON-RESIDENT STOCK.

Name of Corporation.	Location.	Number of shares of stock.	Market value of each share of stock.	Tax of 1 per cent.
Ætna Life Insurance Company..	Hartford,	1,127	$180 00	$2,028 60
Connecticut General Life Ins. Co.,	"	278	115 00	319 70
Hartford Life & Annuity Ins. Co.,	"	319	110 00	350 90
The People's Industrial Ins. Co..	Norwich,	197	45 00	88 65
The Travelers Insurance Co.....	Hartford,	1,313	275 00	3,610 75
Ætna Insurance Company.....	"	13,777	250 00	34,442 50
Connecticut Fire Insurance Co..	"	2,508	120 00	3,009 60
Hartford Fire Insurance Co.....	"	5,693	305 00	17,363 65
H'f'd St'm B'ler Insp. & Ins. Co.,	"	2,516	100 00	2,516 00
Meriden Fire Insurance Company,	Meriden,	185	55 00	101 75
National Fire Insurance Co.....	Hartford,	2,386	133 00	3,173 38
Orient Insurance Company.....	"	2,426	85 00	2,062 10
Phœnix Insurance Company.....	"	7,142	185 00	13,212 70
People's Fire Insurance Company	Middletown,	155	30 00	46 50
Security Insurance Company....	New Haven,	854	50 00	427 00
City Bank.....	Hartford,	283	100 00	283 00
State Bank.....	"	793	90 00	713 70
Union Bank.....	N. London,	412	100 00	412 00
Saybrook Bank of Essex.....	Essex,	70	48 00	33 60
Conn. Trust & Safe Deposit Co..	Hartford,	129	130 00	167 70
Equitable Trust Company.....	N. London,	13,144	15 00	1,971 60
Hartford Trust Company.....	Hartford,	184	115 00	211 60
Middlesex Banking Company....	Middletown,	3,636	100 00	3,636 00
Security Company.....	Hartford,	118	120 00	141 60
Union Trust Company.....	New Haven,	110	100 00	110 00
Thompsonville Trust Company..	T'mps'nv'le,	199	31 00	61 69
Connecticut Indemnity Ass'n	Waterbury,	290	60 00	174 00
National Life Association.....	Hartford,	30	25 00	7 50
Iowa Mortgage Company.....	"	89	100 00	89 00
The Loan & Guarantee Co. of Ct.	"	235	80 00	188 00
Norwalk Fire Insurance Co.....	Norwalk,	71	25 00	17 75
				$90,972 52

TAX ON STOCK ERRONEOUSLY RETURNED TO TOWN ASSESSORS.

Name of Corporation.	Location.	Returned to Assessors of	Number of shares.	Market value of shares.	Tax of 1 per cent.
Pawcatuck National B'k,	Pawcatuck	No. Stonington.	4	$40	$1 60
Uncas National Bank...	Norwich,	" "	4	50	2 00
Phœnix Insurance Co...	Hartford,	Windham.	40	185	74 00
					$77 60

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TAX ON MUTUAL FIRE INSURANCE COMPANIES.

NAME OF COMPANY.	Location.	Assets.	Amount Taxed.	Tax ¾ of 1 per cent.
Conn. Steam Boiler Inspection and Insurance Co...	Waterbury	$13,010 47	$1,175 47	$8 89
Danbury Mu. Fire Ins. Co.	Danbury.	37,219 71	25,298 71	189 74
Farmers' " "	Suffield...	9,638 07	33 07	25
Farmington Valley Mu. Fire Ins. Co.....	Fr'mingt'n	22,139 49	8,365 35	62 74
Greenwich Mu. Fire Ins. Co.	Greenwich	18,806 26	7,493 71	56 20
Hartf'd Co. " "	Hartford.	453,479 72	404,379 72	3,032 85
Harwinton " "	Harwinton	12,797 24	238 08	1 79
Litchfield " "	Litchfield..	102,285 42	101,120 42	758 40
Madison " "	Madison..	33,807 23	5,178 48	38 84
Middlesex Mu. Assur. Co.	Middleto'n	674,480 63	530,380 63	3,977 85
Mu. Assur. Co. of the City of Norwich.....	Norwich...	12,504 95	11,705 66	87 79
New London Co. Mu. Fire Ins. Co.....	Norwich...	95,888 95	95,888 95	719 17
Rockville Mu. Fire Ins. Co.	Rockville..	14,804 13	5,569 81	41 77
State " "	Hartford..	84,594 11	44,222 64	331 67
Windh'm Co. " "	Brooklyn.	313,416 48	52,756 08	395 67
Tolland Co. " "	Tolland...	223,927 39	61,509 20	461 31
Patrons " "	Hartford .	2,640 06	2,640 06	19 80
		$2,125,440 31	$1,357,956 04	$10,184 73

TAX ON MUTUAL LIFE INSURANCE COMPANIES.

NAME OF COMPANY.	Location.	Assets.	Amount Taxed.	Tax ¼ of 1 per cent.
Ætna Life Ins. Co.....	Hartford	$36,065,146 88	$27,659,869 85	$69,149 67
Conn. General Life Ins. Co.....	"	1,963,927 72	1,097,406 46	2,743 51
Conn. Mutual Life Ins. Co.....	"	57,583,601 65	56,440,844 27	141,102 11
Phœnix Mutual Life Ins. Co.....	"	9,908,151 41	9,547,264 25	23,868 16
		$105,520,827 66	$94,745,384 83	$236,863 45

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TAX ON RAILROADS.

	NAME OF RAILROAD.	Location of Office.	Number of Shares.	Market Value of each Share.	Amount of Funded and Floating Debt.
1	Birm'gh'm & Ansonia Horse R.R.	Birmingh'm	.....	.....	5,893 99
2	Bridgeport Horse R. R.....	Bridgeport.	1,400	$100 00	73,571 54
3	East End Railway.....	Bridgeport.	1,702	12 50	17,000 00
4	Danbury & Bethel Horse Railway.	New York.	2,640	5 00	30,000 00
5	Derby Street Railway.....	Birmingh'm	2,000	.....	76,300 00
6	Fair Haven & Westville R. R.....	New Haven	12,0 0	30 00	.....
7	Hartf'd & Wethersf'd Horse R.R	Hartford...	2,000	121 37½	208,785 07
8	Meriden Horse R. R	Meriden...	500	.....	70,000 00
9	Middletown Horse R. R	Middletown	920	7 50	12,900 00
10	New Britain Tramway.....	New Brit'n	1,200	.....	35,300 00
11	New Haven & Centreville H.R.R.	New Haven	.....	.....	40,000 00
12	New Haven & West Haven H.R.R.	New Haven	3,570	20 00	60,000 00
13	Norwalk Horse R. R.....	Norwalk...	2,000	25 00	31,500 00
14	Norwich Street Railway.....	Norwich...	600	100 00	.....
15	Stamford Street R. R..... Com.	Stamford..	758	.....	39,000 00
	Pf'd.		899	.....	
16	State Street Horse R. R.....	New Haven	1,846	25 00	39,763 77
17	Waterbury Horse R. R.....	Waterbury.	2,000	25 00	56,000 00
18	Westp't & Saugatuck Horse R.R	Westport..	150	115 00	.....
19	Boston & N.Y. Air Line R.R. Com.	New Haven	8,380	.....	500,000 00
	Pf'd.		28,975	100 00	
20	Colchester Railway.....	Colchester.	250	.....	25,000 00
21	Danbury & Norwalk R. R.....	Bridgeport	12,000	55 00	650,000 00
22	Hartford & Conn. Valley R. R...	Hartford..	.....	.....	800 00
23	Hartford & Conn. Western R. R..	Hartford..	26,696	30 00	690,276 67
24	Housatonic R. R..... Com.	Bridgeport.	365	.....	3,484,157 60
	Pf'd.		28,672	31 00	
25	Meriden, Waterbury & Connecticut River R. R.....	Meriden...	5,000	.....	1,159,339 46
26	Naugatuck Railroad.....	Bridgeport.	20,000	250 00	150,000 00
27	New Haven & Derby R. R.....	Bridgeport.	4,470	40 00	1,577,620 88
28	New Haven & Northampton Co...	New Haven	12,302	50 00	3,900,000 00
29	New London Northern R. R.....	New L'nd'n	15,000	150 00	1,599,500 00
30	N. Y. & N. England R. R.. Com.	Boston.....	197,780	31 00	15,014,185 22
	Pf'd.		27,000	114 00	
31	N. Y., N. H. & Hartford R. R....	New Haven	186,000	250 00	3,210,000 00
32	N. Y., Prov. & Boston R. R.....	Providence.	50,000	230 00	1,555,000 00
33	Norwich & Worcester R. R.. Com.	Norwich...	66	180 00	625,512 29
	Pf'd.		26,203	180 00	
34	Rockville R. R..... Com.	Rockville..	687½	1 00	16,900 00
	Pf'd.		400	100 00	
35	Shepaug, Litchf'd & N'th'rn R.R.	Litchfield..	11,988	5 00	12,000 00
36	Shore Line Railway.....	New Haven	10,000	150 00	200,000 00
37	South Manchester R. R.....	S.M'nch'st'r	400	40 00	19,419 97
38	Watertown & Waterbury R. R....	New Haven	2,364	.....	19,000 00

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TAX ON RAILROADS.

Market Value of Funded and Floating Debt.	Market Value of Mortgage Bonds Convertible into Stock.	Expense of Construction or Equipment of Leased Roads out of Connecticut.	Amount of Company's own obligations in the Sinking Fund.	Taxes paid in Connecticut on Real Estate not used for Railroad purposes.	Whole number of miles of Road.	Number of miles of Road out of Connecticut.	Tax of one per cent.	
$5,893 99	.....	.....	.....	.....	.....	.....	$58 94	1
73,571 54	.....	.....	.....	.....	6.50	.....	2,135 71	2
17,000 00	.....	.....	.....	.....	3.50	.....	382 75	3
30,000 00	.....	.....	.....	.....	4.50	.....	432 00	4
55,300 00	.....	.....	.....	.....	3.26	.....	553 00	5
.....	.....	.....	.....	.....	6.50	.....	3,600 00	6
208,785 07	.....	.....	.....	383 00	.....	.....	4,132 35	7
70,000 00	.....	.....	.....	9 76	5.00	.....	690 24	8
12,900 00	.....	.....	.....	.....	3.50	.....	198 00	9
9,000 00	.....	.....	.....	.....	4.25	.....	90 00	10
40,000 00	.....	.....	.....	.....	2 40	.....	400 00	11
60,000 00	.....	.....	.....	442 05	6.75	.....	871 95	12
31,500 00	.....	.....	.....	.....	3.50	.....	815 00	13
.....	.....	.....	.....	.....	8.50	.....	600 00	14
9,000 00	.....	.....	.....	.....	4.00	.....	90 00	15
39,763 77	.....	.....	.....	.....	4.45	.....	859 14	16
56,000 00	.....	.....	.....	.....	6.00	.....	1,060 00	17
.....	.....	.....	.....	.....	1.75	.....	172 50	18
500,000 00	$1,545 00	.....	.....	.....	51.50	.....	33,990 45	19
25,000 00	.....	.....	.....	.....	3.55	.....	250 00	20
650,000 00	.....	.....	.....	174 66	36.20	.....	12,925 34	21
800 00	.....	.....	.....	.....	46.20	.....	8 00	22
690,276 67	15 120 00	.....	.....	243 20	108.30	41.60	9,033 68	23
3,484,157 60	.....	$623,871 23	.....	565 36	89.94	.....	36,925 82	24
500,000 00	.....	.....	.....	31 20	30.24	.....	4,968 80	25
150,000 00	.....	.....	.....	527 20	56.55	.....	50,972 80	26
1,577,620 88	.....	.....	.....	2,083 01	16.79	.....	15,481 20	27
3,900,000 00	.....	386,208 48	$144,000 00	70 13	127.35	60.96	19,066 12	28
1,599,500 00	.....	287,493 02	.....	380 89	121.00	65.00	16,104 43	29
15,014,185 22	68,820 00	152,069 04	.....	1,685 40	359.86	160.62	132,169 95	30
3,210,000 00	.....	2,516,325 60	.....	8,234 15	141 48	19.99	388,074 71	31
1,555,000 00	.....	93,299 72	.....	1,171 83	80 28	62.27	27,906 42	32
625,512 29	.....	.....	.....	.....	66.16	18.24	38,778 78	33
16,900 00	.....	.....	.....	.....	4.80	.....	575 88	34
12,000 00	.....	.....	.....	.....	32.28	.....	719 40	35
200,000 00	.....	.....	.....	.....	48.53	.....	17,000 00	36
19,419 97	.....	.....	.....	.....	2.25	.....	354 20	37
3,800 00	.....	.....	.....	.....	.....	.....	38 00	38
							$822,485 56	
Deduct amount of Tax of Meriden, Waterbury & Conn. River R. R. Co., not paid							4,968 80	
							$817,516 76	

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COLLATERAL INHERITANCE TAX.

Name of Estate.	Location.	Executor or Administrator.	Tax Received.
Catherine Hynes.....	Hartford.....	Thomas Hynes, Executor....	$22 55
Eliza A. Tomlinson..	New Haven...	Benjamin Nichols, Executor ..	53 11
Betsey Ann Merrick..	Glastonbury.	E. W. Hubbard, Adm'x.....	9 11
Walter Winship.....	Hartford.....	Mary Lincoln, Administratrix..	594 45
Chloe Lankton... ..	New Hartford.	Geo. W. Bancroft, Executor...	140 41
Norman L. Anderson,	East Hartford.	Joseph O. Goodwin, Executor.	389 67
Charlotte D. Gabriel.	New Haven...	Charlotte Deming, Executrix..	230 56
Juliana L. Bradley ...	New Haven...	S. Gilbert Davidson, Executor.	45 40
Smith Keeler.....	Ridgefield	Geo. H. Weed, Executor.....	786 21
Mary Craw.....	Norwalk.....	Wm. J. Craw, Executor.....	806 26
John W. Beers.	Cornwall.....	Silas C. Beers, Administrator.	2,884 74
John L. Stanisford...	Windham.....	H. E. Stanisford, Administ'r..	157 23
Lydia C. Dudley.....	Guilford.....	E. W. Leete, Administrator...	185 17
Almira R. Wilcox....	Hartford.....	J. H. White, Administrator...	273 94
Roswell Andrews....	Hartford.....	M. W. Marshall, Administ'r...	39 05
Stephen S. Morehouse	New Milford ..	Noble Bennett, Administrator.	477 37
Marilla Taylor.....	Barkhamsted..	W. D. Young, Administrator..	489 61
Eugene J. Vygen.....	Putnam.....	John A. Carpenter, for Adm.	25 83
Lucien Price.....	Southbury	Robert J. Drakeley, Adm.....	609 25
Elisha Covell.....	Portland.....	J. B. L. Covell, Administrator	436 67
Peter Dunbar.....	New Britain...	John Walsh, for the Adm.....	77 52
Caroline A. Oliver...	Middletown...	J. W. Alsop, Executor.....	3,159 74
Francis D. Allton ..	Putnam.....	C. Jerome Allton, Adm.....	84 76
Marietta Smith.....	Derby	Edward N. Shelton, Executor.	115 85
Eliza C. Fuller.....	Hartford.....	Halsey H. Fuller, Executor...	67 75
Elizabeth M. White..	Simsbury	Charles P. Croft, Administ'r ..	123 00
Francis E. Ives.....	New Haven...	Livingston W. Cleaveland, Ex.	26 12
Mary Ann Ayer.....	Norwich	Elisha Ayer, Administrator ...	259 98
David Carrington....	Bethany	D. W. Clark, Executor.....	277 72
Lovina E. Phelps.....	Lyme	L. L. Brockway, Administ'r..	184 60
Benjamin Hart	Southington..	Wm. L. Ames, Administrator.	310 71
Joseph Scribner.....	Norwalk	Lucy A. Hoyt, Administratrix.	107 18
Jane E. Huntington	Middletown .	Wm. H. Barrows, Executor...	2,986 06
Wilbur J. Squires....	East Haddam.	A. E. Purple, Executor.....	25 50
Sally Bissell.....	Litchfield.....	Geo. M. Woodruff, Executor..	14 95
Henry L. Bancroft.	Bridgeport....	John H. Matthews, Adm.....	137 46
Lucy T. Brewer.....	Bloomfield....	Timothy G. Jerome, Adm.. .	59 26
Frederick P. Frink...	Salisbury	Donald T. Warner, for the Ex.	433 99
Lavinus B. Warner...	Waterbury...	E. L. Frisbie, Administrator..	1,069 06
Hiram Veasey.....	Chatham	Belinda Veasey, Executrix...	433 86
Joseph Jeffers	Greenwich....	Agnes Jeffers Garland, Adm'x.	583 35
John Lawrence.....	Hartford.....	Michael Clary, Administrator..	50 62
Elizabeth Quintard...	Stamford.....	Thos. G. Ritch, Executor.....	1,356 10
Elliott B. Comstock..	Essex	Robert H. Comstock, Ex....	1,948 40
Chloe M. Bass.....	Winchester....	R. E. Holmes, Executor.....	126 78
John Nettelton.....	Naugatuck....	John M. Sweeney, J. of Prob'e.	713 25
Harriet Griffin.....	Greenwich...	Geo. G. McNall, for the Ex...	900 00
Nancy M. Smith.....	Lebanon	C. C. Lathrop.....	6 94
Edwin R. Belden	New London..	R. N. Belden, Administrator..	340 35
Priscilla Shattuck....	Barkhamsted..	Geo. P. Weed, Administrator.	158 02
		Amount forward.....	$24,795 47

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COLLATERAL INHERITANCE TAX—CONTINUED.

Name of Estate.	Location.	Executor or Administrator.	Tax Received.
Am't br't forward	.....	.....	$24,795 47
Margaret Hogeboom.	New Haven...	A. C. Hodge, Executor.....	1,232 74
Jerusha A. Attwood..	Manchester ...	Clinton W. House, Adm.....	59 80
Eliza Cowles.....	Berlin	Edward Cowles, Executor....	54 67
Edwin S. Hoyt.....	Waterbury....	Mrs. Edwin S. Hoyt, Executrix	2,381 13
Mary A. Gordon...	Hartford.....	Chas. P. Grosvenor, Executor	101 31
Rebecca B. Johnson..	Newtown	Mary B. Tousey, Executrix...	3,317 40
Eliza Chatfield.....	Stratford.....	A. Wilcoxson, Administrator..	30 00
Horace Parker.....	Mansfield	W. I. Swift, Administrator....	15 95
Anna H. Perkins....	New London..	Henry R. Bond.....	3,749 18
Fr'd'k T. Waterhouse	Wallingford...	Florence N. Waterhouse, Ex'x	84 97
Isaac T. Pease.....	Hartford.....	J. R. Redfield, Executor.....	448 00
Eliza T. Gilbert.....	Hartford.....	E. B. Bennett, Administrator.	202 75
Lucyette Wilcox.....	Berlin	John Walsh, for Executor.....	51 80
Eliza Ann Lewis.....	New London..	F. M. Rogers, for the Executor	12 90
Elizabeth Cook	Goshen.....	Isaac W. Brooks, Executor....	696 00
Thomas Cole	Putnam	John A. Carpenter, for the Ex'r	228 04
Esther Rider.....	Danbury.....	Geo. H. Williams, Executor..	648 69
Mary C. Jackson.....	Middletown...	Robert W. Jackson, Executor	841 56
David S. Nash.....	Westport	S. B. Sherwood, for the Adm'x	58
Emily S. Ambler.....	Middletown...	E. B. Birdsey, for the Adm...	218 84
James E. English ...	New Haven...	Henry F. English, Administ'r.	1,534 00
Julia Burwell	Harwinton...	Riley Bristol, Administrator...	56 13
Edward R. Brownell.	East Hartford.	Francis E. Brownell, Executor	97 00
Joseph Cassidy.....	Meriden	Rev. P. F. McAlenney, Ex'r..	45 45
Helen E. Andrews ..	Hartford	A. Catlin, Jr.....	98 00
Philip Robinson	Norfolk.....	J. N. Cowles, Executor.....	22 49
Clarence E. Finch...	Stamford	Wm. H. Finch, Executor ...	16 65
Lorenzo B. Goodman	Hartford.....	C. H. Smith, Executor	850 15
Lorenzo Hull	Clinton	E. A. Hurd, Administrator ..	978 18
John E. Swan.....	Old Lyme ...	Miss Sarah E. Rathbun, Ex't'x	2,607 48
Electra Hall	Branford.....	Henry Rogers, Administrator	114 24
Harriet C. Webb	Hartford.....	Annette A. Reed, Executrix	548 00
George Gillum	Cromwell.....	Frank Brainard, Administrator	3,802 54
Sophia Faulkner ...	New Haven..	R. B. Farren, Administrator..	2,684 11
Ashley A. Royce	Staff'd Springs	Andrew Whiton, Administrator	145 46
Sophia Faulkner.....	New Haven..	R. B. Farren, Administrator	32 co
Marian M. Chapin....	East Windsor	James M. Griswold, Executor	250 41
Mary Morris.....	Bridgewater ..	Arza C. Morris, Administrator	74 26
John Simpson	Hartford	Geo. E. Hatch, Executor	48 00
Joseph O. Dikeman..	Wilton	H. E. Chichester, Executor...	78 20
Louisa Nichols	Berlin	John B. Smith, Executor.....	99 74
Calvin R. Dunning...	Danbury.....	Albert W. Fairchild, Executor	450 41
Edwin D. Tiffany....	Hartford	C. H. Northam, Executor.....	273 00
Sarah C. North.....	Farmington...	Julius Gay, Executor	206 83
Michael J. McGivney.	Thomaston ...	Patrick J. McGivney, Executor	50 00
Geo. T. Shelton.....	Windsor	Henry C. Shelton, Administ'r.	32 62
Samuel G. Huggins..	New Haven...	Louis H. Bristol, Executor ..	2,462 05
Samuel A. Morse	Cheshire.....	F. L. Trowbridge and N. M. Platt, Administrators	3,075 95
Mary Reid.....	Salisbury	Donald T. Warner, for the Ex'r	306 44
		Amount forward.....	$60,211 57

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COLLATERAL INHERITANCE TAX—CONTINUED.

Name of Estate.	Location.	Executor or Administrator.	Tax Received.
Am't br't forward	.....	.....	$60,211 57
Geo. H. Cooper.....	New Haven...	John C. Hollister, Administ'r.	791 05
Frank L. Holt.....	Bridgeport....	A. M. Tallmadge, Executor ..	250 69
Sally M. Hurd.....	Huntington ...	Lewis B. Gray, Administrator	170 45
Silas A. Holbrook...	Columbia.....	Myron W. Little, Executor....	43 00
David Waterbury	Darien	L. S Weed, Executor.....	170 85
Wilson W. Curtis....	Willington....	M. L. Dimock, Administrator	137 85
Sarah Steuben.....	Middletown...	Thomas J. Atkins, Executor..	620 07
John Burkett.....	Rocky Hill...	H. D. Burkett, Administrator.	517 64
Sophia B. Lyon.....	Bethel.....	Howard W. Woodman, Ex'r..	91 90
Elanora Comstock ..	Lyme	H. B. Sisson, Administrator..	81 99
Ruth L. Brewster.. .	Salisbury	Donald T. Warner, for the Ex	184 94
Franklin Spurr	Suffield, Mass.	Donald T. Warner, for the Ex	158 25
Laban Smith Cutler..	New Haven..	Leonard J. Sanford, Adm'r...	1,957 06
John R. Brockway...	Lyme.....	Frederick Fosdick, Executor.	122 00
Thomas Eldridge ...	Brooklyn, N.Y.	F. M. Manning, Executor.....	25 00
Emily B. Grant.....	South Windsor	Clinton W. Cowles, Executor	57 75
Jane P. Warren.....	Southington...	M. H. Holcomb, for the Ex'r	101 04
Diantha E. Moore ..	New Haven...	J. A. Conant, Administrator..	92 64
Matilda M. Gwillim..	Bristol.....	R. B. and T. H. Gwillim, Ex'rs	13 00
Mary E. Carroll.....	Woodstock....	Amos A. Carroll, Executor...	352 52
James J. Morrison....	Hartford.....	Agnes C. Morrison, Executrix	57 56
Harriet Pratt	Southington ..	Jane P. Gilbert, Administratrix	1,487 23
Sarah L. P. Miller...	Groton	D. Henry Miller, Administrator	82 54
Samuel C. Shailer....	Haddam.....	Ezekiel Shailer, Executor....	791 35
Sarah A. Clark.....	Bethel.....	Charles A. Shepard, Executor	11 20
Esther Scott.....	New Haven...	Charles Scott	627 16
Mary A. Brown.....	Bristol.....	Francis G. Brown, Administ'r.	196 74
Huldah Mallett.....	Easton.....	Morris B. Beardsley, for the Executor or Adm r	144 73
Ulysses B. Smith....	Bridgeport....	Morris B. Beardsley, for the Executor or Adm'r	22 20
Abby Ellison	Groton	Philo Little, Executor.....	453 82
Ann M. Whittlesey...	Roxbury.....	B. S. Preston, Executor.....	952 01
Alexis L. S. Fatoux..	Meriden	John Q. Thayer, Administrator	294 75
Carlotta French.....	Seymour.....	W. B. Stoddard, Administrator	227 45
Harriet S. Comstock.	Essex	Archibald W. Comstock, Ex'r	2,750 95
Mary H. Williams...	Wethersfield..	Augusta H. Williams, Adm'x	441 90
Elizabeth Cook.....	Goshen.....	Isaac W. Brooks, Executor...	66 08
			$74,758 93

CORPORATE FRANCHISE TAX.

Name of Corporation.	Fees and Taxes Paid For.	Am't of Tax.
The National Investment Company.....	Application for Charter ...	$100 00
The National Investment Company.....	Capital Stock.....	1,000 00
The American Improvement Company..	Capital Stock.....	1,000 00
The Central Union Company.....	Capital Stock.....	5,000 00
		$7,100 00

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MISCELLANEOUS RECEIPTS.

FROM WHOM RECEIVED.—REMARKS.	Amount.
John B. Wright, Comptroller, for carpets sold by William Dibble..... $34 00 for statutes sold..... 250 00—	$284 00
"Procrastination"— for tax due on unregistered bonds.....	4 00
F. E. Camp, Treasurer of Soldiers' Hospital Board, being the unexpended balance of the Appropriation for a Chapel and Hospital Building for Fitch's Home for Soldiers.....	9 86
"Taxpayer"— for 2 mills tax on $22,000 of certain bonds and choses.....	44 00
Charles D. Hine, Secretary of State Board of Education, sale of text books on physiology and hygiene.....	12 35
William G. Robbins, Secretary Board of School Visitors, returned money drawn for a school library.....	10 00
John C. Hollister, administrator on the estate of Jane Powers, New Haven (alias Jane Casey), being the amount of said estate for which no heirs can be found.....	18 63
	$382 84

AVAILS OF COURTS AND BONDS FROM CLERKS, ATTORNEYS, ETC.

County.	Name of Clerk.	Court.	Amount.	Total.
Hartford....	Charles E. Fellows..	Common Pleas,	$167 82	
New London,	John C. Averill.....	Superior Court,	29 22	
New Haven,	Edward A. Anketell,	Superior Court,	36 23	
New Haven,	Edward A. Anketell,	Com. Pleas, C.,	240 30	
New Haven,	Herbert E. Benton...	Common Pleas,	15 38	
New Haven,	W. J. Fenn, J. P.....	Meriden, Fines as per Sec. 1750 G. S.,	125 00	613 95

FINES, FORFEITURES, ETC., FROM STATE ATTORNEYS.

County.	Name of Attorney.	Amount.	
Hartford....	Arthur F. Eggleston.....	$3,149 72	
Middlesex...	Wm. T. Elmer.....	588 96	
Litchfield....	James Huntington.....	1,156 40	
Fairfield.....	Wm. B. Glover, Prosecuting Attorney,	3,505 20	
New Haven,	Tilton E. Doolittle.....	1,843 58	
Tolland....	B. H. Bill.....	483 69	
New Haven,	Geo. M. Gunn, Prosecuting Attorney,	2,316 36	
New London,	Solomon Lucas.....	2,102 65	$15,146 56
			$15,760 51

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TAX ON TELEGRAPH AND TELEPHONE COMPANIES.

Name of Company.	Office.	Miles of wire taxed 25 cents a mile.	Transmitters taxed 70 cents each.	Amount of tax.
Am. Tel. & Tel. Co..	New York,	7,902.00	82	$2,032 90
Conn. Telegraph Co.	New Haven,	70.00		17 50
Postal Tel. Cable Co..	New York,	2,541.00		635 25
New Eng. Tel. Co....	New York,	1,565.00		391 25
So. New Eng. Tel. Co.,	New Haven,		5,722	4,005 40
West. Union Tel. Co.,	New York,	14,277.66		3,569 41
Winchester Tel. Co...	Winchester,	7.00		1 75
				$10,653 46

TAX ON EXPRESS COMPANIES.

Name of Company.	Office.	Receipts.	Tax of 5 per cent.
United States Express Company ..	New York,	$5,047 00	$252 35

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SUNDRY TAXES AND RECEIPTS.

Received of the Commissioners of Pharmacy, on account of licenses issued by them during the fiscal year ending June 30, 1891	$1,589 00
Received of the Commissioners of Shell-Fisheries during the fiscal year ending June 30, 1891	7,362 46
Received of Railroad Companies the amount of the Comptroller's assessment for the Board of Railroad Commissioners' salaries and office expenses	11,498 92
Received of State Banks, Savings Banks, and Trust Companies, the amount of the Comptroller's assessment for the salaries of the Bank Commissioners, etc.	5,014 50
Received of Orsamus R. Fyler, Insurance Commissioner, during the fiscal year ending June 30, 1891	51,654 52
Received of Samuel O. Prentice, Executive Secretary, on accounts of fees for Notaries' Commissions	72 50
Received of R. Jay Walsh, Secretary, during the fiscal year ending June 30, 1891	1,412 75
Received of Consolidated Rolling Stock Company, Bridgeport, tax of 2 per cent. on its receipts	182 33
Received of Greenwich Trust, Loan, and Deposit Company tax of 1 per cent. on its capital stock	500 00
Received tax on investments (tax on $24,792,509.04 of securities) registered in the Treasurer's office	80,524 47
Received taxes of investment companies and brokers on sales of securities without registration, as follows:	
Kansas City Investment Company	29 00
E. B. Reed & Son	13 00

INTEREST STATEMENT.

Received interest on bank balances during the year	33,879 66

PAYMENTS.

Interest on balances of funds in the Treasury during the year, as follows:		
On principal of Agricultural College Fund	172 42	
On principal of Town Deposit Fund	418 35	
On principal of School Fund	765 50	
On interest of the School Fund	2,269 75	3,626 02
Credit balance		$30,253 64

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STATEMENT OF ACCOUNTS.

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STATEMENT OF ACCOUNTS.

DR. CIVIL LIST.

To Payments:		
Civil List Orders,		$1,185,813 26
Registered Orders,		249,372 59
Interest on State Bonds,		118,700 00
State Bonds Redeemed,		200,000 00
Interest of Agricultural College Fund,		172 42
Interest of Town Deposit Fund,		418 35
Interest of Principal of School Fund,		765 50
Interest of Revenue of School Fund,		2,269 75
		$1,757,511 87
By Balance to July 1, 1891,		984,076 10
		$2,741,587 97

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STATEMENT OF ACCOUNTS.

CIVIL LIST.	Cr.
By Receipts:	
Balance in the Treasury, July 1, 1890,	$897,674 26
Commissioners of Pharmacy,	1,589 00
Commissioners of Shell Fisheries,	7,362 46
Board of Railroad Commissioners, salaries, etc.,	11,498 92
Bank Commissioners, salaries, etc.,	5,014 50
Tax on Telegraph Companies,	10,653 46
Military Commutation Tax,	123,903 60
Avails of Courts and Bonds,	15,760 51
Tax on Savings Banks,	261,753 85
Tax on Non-Resident Stock,	90,972 52
Tax on Mutual Insurance Companies,	247,048 18
Tax on Stocks erroneously returned to Town Assessors,	77 60
Fees from State Secretary,	1,412 75
Fees from Executive Secretary,	72 50
Miscellaneous Receipts,	382 84
Tax on Express Companies,	252 35
Tax on Consolidated Rolling Stock Company,	182 33
Tax on Greenwich Trust, Loan & Deposit Company,	500 00
Tax on Railroads,	817,516 76
Receipts of Insurance Commissioner,	51,654 52
Corporate Franchise Tax,	7,100 00
Tax on Investments,	80,524 47
Tax on Investment Companies,	29 00
Tax on Investment Brokers,	13 00
Collateral Inheritance Tax,	74,758 93
Interest on Deposits,	33,879 66
	$2,741,587 97
1891, July 1. By balance,	$984,076 10

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STATEMENT OF ACCOUNTS.

SCHOOL FUND.

Dr.

To Payments:		
School Fund Commissioner's Orders from Principal,		$258,422 92
Comptroller's Orders from Revenue,		120,409 50
Balance of Principal to July 1, 1891,		9,169 88
Balance of Interest to July 1, 1891,		57,460 72
		$445,463 02

PRINCIPAL OF THE TOWN DEPOSIT FUND.

Dr.

1891, April 9.	To paid Bolton,	$1,910 85
1891, June 30.	To balance forward,	12,464 43
		$14,375 28

INTEREST OF THE TOWN DEPOSIT FUND.

Dr.

1891, June 30.	To Interest paid:	
	Town of Bolton,	$44 42
	Town of East Granby,	62 51
	Town of North Branford,	84 14
	Town of Southbury,	119 97
	Town of Wethersfield,	107 31
		$418 35

PRINCIPAL OF THE AGRICULTURAL COLLEGE FUND.

Dr.

1891, June 30.	To amount loaned during the year,	$3,800 00
1891, June 30.	To balance forward,	3,400 00
		$7,200 00

INTEREST OF THE AGRICULTURAL COLLEGE FUND.

Dr.

1891, June 30.	To Interest paid during the year,	$2,667 42

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STATEMENT OF ACCOUNTS.

SCHOOL FUND.

		Cr.
By Receipts:		
	Balance of Principal, July 1, 1890,	32,582 04
	Collection of Principal,	235,010 76
	Balance of Interest July 1, 1890,	50,759 18
	Collection of Interest,	127,111 04
		$445,463 02
1891, July 1.	By balance of Principal,	$9,169 88
1891, July 1.	By balance of Interest,	57,460 72

Principal of the Town Deposit Fund.

		Cr.
1890, July 1.	By balance,	$14,375 28
1891.	By balance, viz.:	
	By principal, East Granby,	$2,083 84
	By principal, North Branford,	2,804 64
	By principal, Southbury,	3,998 91
	By principal, Wethersfield,	3,577 04
		$12,464 43

Interest of the Town Deposit Fund.

		Cr.
1891, June 30.	By interest received,	$418 35

Principal of the Agricultural College Fund.

		Cr.
1890, July 1.	By balance,	$1,000 00
	By principal received during the year,	6,200 00
		$7,200 00
1891.	By balance,	$3,400 00

Interest of the Agricultural College Fund.

		Cr.
1891, June 30.	By interest received during the year,	$2,667 42

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STATEMENT OF ACCOUNTS.

DR. HARTFORD & CONNECTICUT WESTERN RAILROAD CO., DEPOSIT BY

1890, July 30.	To Comptroller's Assessment for services of Board of Railroad Commissioners, . .	$102 25
	To cash returned, ...	9 40
		$111 65

DR. NEW YORK, BRIDGEPORT & EASTERN RAILWAY CO., DEPOSIT BY

1890, July 10.	To Comptroller's Assessment for services of Board of Railroad Commissioners, . .	$418 30
	To cash returned, ...	76 70
1891, June 30.	To balance forward, ...	495 00
		$990 00

DR. DEPOSIT BY RECEIVERS OF TOWNSEND SAVINGS BANK.

1891, June 30.	To paid depositors during the year, . . .	$29 19
June 30.	To balance forward, ...	5,679 17
		$5,708 36

DR. DEPOSITS BY RECEIVERS OF LITCHFIELD BANK.

DR. DEPOSIT BY RECEIVERS OF WOODBURY BANK.

DR. UNCLAIMED DEPOSITS FROM COUNTY TREASURERS.

DR. STATE LIBRARIAN.

DR. DORSEY STATE PRISON FUND.

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STATEMENT OF ACCOUNTS.

HARTFORD & CONNECTICUT WESTERN RAILROAD CO., DEPOSIT BY CR.

1890, July 1.	By balance,	$111 65

NEW YORK, BRIDGEPORT & EASTERN RAILWAY CO., DEPOSIT BY CR.

1890, July 1.	By balance,	$495 00
1891, February 25.	By deposit,	495 00
		$990 00
1891, July 1.	By balance,	$495 00

DEPOSIT BY RECEIVERS OF TOWNSEND SAVINGS BANK. CR.

1890, July 1.	By balance,	$5,708 36
1891, July 1.	By balance,	$5,679 17

DEPOSITS BY RECEIVERS OF LITCHFIELD BANK. CR.

1891, July 1.	By balance,	$145 30

DEPOSIT BY RECEIVERS OF WOODBURY BANK. CR.

1891, July 1.	By balance,	$118 60

UNCLAIMED DEPOSITS FROM COUNTY TREASURERS. CR.

1891, July 1.	By balance,	$78 50

STATE LIBRARIAN. CR.

1891, July 1.	By balance,	$1,798 62

DORSEY STATE PRISON FUND. CR.

1891, July 1.	By balance,	$1,666 66

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STATEMENT OF ACCOUNTS.

Dr.	Balances of the Several Funds and Accounts.	
Cash,		$1,076,552 98
		$1,076,552 98

GENERAL BALANCE.

Dr. E. STEVENS HENRY, TREASURER,

To	Receipts, including balances July 1, 1890:	
	Civil List,	$2,741,587 97
	Principal of the School Fund,	267,592 80
	Interest of the School Fund,	177,870 22
	Principal of the Town Deposit Fund,	14,375 28
	Interest of the Town Deposit Fund,	418 35
	Principal of Agricultural College Fund,	7,200 00
	Interest of Agricultural College Fund,	2,667 42
	New York, Bridgeport & Eastern Railroad Company,	990 00
	Hartford & Connecticut Western Railroad Company,	111 65
	Townsend Savings Bank, Estate of,	5,708 36
	Litchfield Bank, Estate of,	145 30
	Woodbury Bank, Estate of	118 60
	Unclaimed Deposits of County Treasurers,	78 50
	State Librarian,	1,798 62
	Dorsey State Prison Fund,	1,666 66
		$3,222,329 73

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STATEMENT OF ACCOUNTS.

Balances of the Several Funds and Accounts.	Cr.
Civil List,	$984,076 10
Principal of the School Fund,	9,169 88
Interest of the School Fund,	57,460 72
Principal of the Town Deposit Fund,	12,464 43
Principal of Agricultural College Fund,	3,400 00
New York, Bridgeport & Eastern Railway Company,	495 00
Townsend Savings Bank, Deposit by Receivers of,	5,679 17
Litchfield Bank, Deposit by Receivers of,	145 30
Woodbury Bank, Deposit by Receivers of,	118 60
Unclaimed Deposits from County Treasurers,	78 50
State Librarian,	1,798 62
Dorsey State Prison Fund,	1,666 66
	$1,076.552 98

GENERAL BALANCE.

IN ACCOUNT WITH THE STATE OF CONNECTICUT.	Cr.
By Payments:	
Civil List,	$1,757,511 87
Principal of School Fund,	258,422 92
Interest of the School Fund,	120,409 50
Principal of the Town Deposit Fund,	1,910 85
Interest of the Town Deposit Fund,	418 35
Principal of Agricultural College Fund,	3,800 00
Interest of Agricultural College Fund,	2,667 42
New York, Bridgeport & Eastern Railroad Company,	495 00
Hartford & Connecticut Western Railroad Company,	111 65
Townsend Savings Bank, Estate of,	29 19
	$2,145,776 75
Balance of Cash to July 1, 1891,	$1,076,552 98
	$3,222,329 73

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AUDITORS' CERTIFICATE.

STATE OF CONNECTICUT,
OFFICE OF THE TREASURER,
HARTFORD, July 25, 1890.

We, the Auditors of Public Accounts, do hereby certify that we have examined the accounts of the State Treasurer for the fiscal year ending June 30, 1891, and have compared said accounts with the several vouchers, and find them correct, and that the amount of cash in the Treasury at the close of the fiscal year, June 30, 1891, was one million seventy-six thousand five hundred and fifty-two dollars and ninety-eight cents.

GEORGE F. LINCOLN,
D. WARD NORTHROP,
Auditors of Public Accounts.

OFFICE OF THE COMMISSIONER OF THE SCHOOL FUND,
HARTFORD, July 25, 1891.

I hereby certify that the foregoing report of the Treasurer is correct, so far as it relates to the School Fund and the Agricultural College Fund.

JEREMIAH OLNEY,
Commissioner.

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